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CONFIDENTIAL

DESPATCHED: 30/06/2015

## 2014 CENSUS OF WATER SUPPLY; SEWERAGE, WASTE MANAGEMENT AND REMEDIATION ACTIVITIES

Tax Identification Number

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Please correct any errors appearing in this label

Dear Sir/Madam,

Enclosed are two copies of the 2014 Census of Water Supply; Sewerage, Waste Management and Remediation Activities questionnaire.

**COVERAGE AND SCOPE:** It covers all establishments engaged in Water Supply; Sewerage, Waste Management and Remediation Activities Industry classified under the 2010 Fiji Standard Industrial Classification (refer note on page 2). If an establishment's Water Supply; Sewerage, Waste Management and Remediation Activities are combined with other types of businesses, please report only on the operations of the Water Supply; Sewerage, Waste Management and Remediation Activities.

**PURPOSE:** The census provides an important means of assessing the contribution this industry makes to the economy of Fiji, and indicates the changing composition and structure of the industry. The results of the Census are used by the Fiji Bureau of Statistics to estimate the National Income of Fiji and in the provision of other key indicators.

**REFERENCE PERIOD:** Reference period is the calendar year 2014. If your accounting year is different provide information approximating closest to the calendar year 2014. Limited liability companies are requested to submit a copy of their financial statements with the questionnaire.

**COMPULSORY REQUIREMENT:** The Census is conducted under the provisions of the Statistics Act (Cap 71). In accordance with Section 8 subsection 2 of this Act you are required to fill in one copy of the questionnaire and return it to the undersigned on or before **30/07/15**. Failure to meet this deadline could result in legal action without further notice.

**CONFIDENTIALITY OF INFORMATION:** Information supplied will be used by the Department for the preparation of statistics. Any release of information will be in accordance with the Statistics Act and only authorised persons will have access to individual information.

**CONTACT PERSON FOR HELP AND ADVICE:** Ms Taloline Keleinautoka on email [talolinek@statsfiji.gov.fj](mailto:talolinek@statsfiji.gov.fj) or telephone 331 5822 (ext: 386 243) or direct line 323 0843.

Epeli Waqavonovono  
Government Statistician

**NOTE:** Under the 2010 Fiji Standard Industrial Classification, Water Supply; Sewerage, Waste Management and Remediation Activities includes all units mainly engaged in water supply, sewage and refuse disposal.

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## **ORGANISATIONAL STRUCTURE**

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- 1 A business can have more than one establishment involved in similar or different activities at different locations. State the location, the type of activity engaged in and the Gross Turnover of each establishment during the year.

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## **FORM OF OWNERSHIP**

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- 5 (1) Fiji owned:  
This is an establishment operating in Fiji in which 51% or more equity is held locally.
- (2) Branch of an overseas company:  
This is an establishment operating in Fiji which is controlled by or supervised by an overseas head office and which is an integral part of the foreign parent organisation. Branch has no equity share capital.
- (3) Subsidiary of an overseas company:  
A company is a subsidiary of another if that other company owns this subsidiary wholly or holds more than half the nominal value of the equity share capital of this subsidiary company.

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## **EQUITY PARTICIPATION**

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- 6 Give the proportion of the share capital held by residents of Fiji. Equity share capital held by companies or individuals on behalf of residents of Fiji should also be included.

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## **NATURE OF WORK**

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- 7 In cases where establishments are involved in more than one activity at a single location, please state the major activity involved in.

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## **OPERATING STATUS**

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- 8 If you are no longer in business, a **STATUTORY DECLARATION** must be attached to one copy of the questionnaire with the words "**CLOSED BUSINESS**" written across the questionnaire and returned to the Fiji Bureau of Statistics. The Statutory Declaration must be signed by a Magistrate or a Barrister\Solicitor, Justice of Peace or a member of the Notary Public acting on your behalf. The Statutory Declaration must state the name of the business, nature of its activity and the date on which it ceased operation. If your business operated for part of the year 2014 please provide information for the duration your business operated.

## QUESTIONNAIRE

Please answer all relevant questions with clear and correct figures. Estimates will be accepted where actual data are not available. Values, **excluding VAT**, are to be expressed in Fiji Dollars.

### **ORGANISATIONAL STRUCTURE**

1	Does this business operate at more than one location?			
	Please tick the appropriate box: No   Yes   If yes, please give details below:			
	NAME OF ESTABLISHMENT\BRANCH (1)	PHYSICAL LOCATION OF BUSINESS (2)	MAIN TYPE OF BUSINESS OR ACTIVITY (3)	GROSS TURNOVER (4)
	<b>Note:</b> This return is required for the addressed establishment only. In case this is not possible, a combined return with similar main activities may be submitted. If the information cannot be provided on this basis, please state the reasons:			
	<b>Remark:</b> Please comment here to assist in the interpretation of data supplied:			

### **ACCOUNTING PERIOD**

2	Please state the accounting period: From \ 2014 To \ 2014			
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### **LEGAL STATUS OF ORGANISATION**

3	Please tick appropriate box			
	001  Sole Trader	1	Partnership	2
	Private Limited Company	3	Public Limited Company	4
	Co-operative	5	Government Owned Trading Entity	6
	Statutory Board	7	Central Government	8
	Local Authority	9	Local Government	10
	Joint Venture and Consortia	11	Non-profit organization	12
	Trusts and Estates	13	Consulates and Foreign	14
	Branch of a Company	15	Societies and Associations	16
	Other Business Type (specify)			17

### **INTERNATIONAL TRADE**

4	Please tick appropriate box	Yes	No
	Does the establishment import or export any type of goods or services		

### **FORM OF OWNERSHIP**

5	Please tick appropriate box			
	002  Fiji owned	1	Branch of an overseas company	2
	Subsidiary of an overseas company	3	Others (specify)	4

### **EQUITY PARTICIPATION**

6	Please indicate in the appropriate box equity capital held by Fiji Citizens.			
	(a) As at end of 2013	%	(b) As at end of 2014	%

### **NATURE OF WORK**

7	Please give a brief description of the main activity of the establishment\ covered by this return:			
	003   FOR OFFICIAL USE ONLY			

### **OPERATING STATUS**

8	Please state whether the establishment in question (tick appropriate box)			
	Operated during the whole of the accounting period specified		1	
	Operated during part of the accounting period specified (specify mths)		2	
	Had not commenced business during the accounting period specified		3	

9 **REVENUE FROM SALES AND SERVICES**

**SALES:** This should be the actual selling value net of any discount or rebates allowed to the buyer. Also include:

- (i) Delivery charges and installation costs if borne by the seller, and
- (ii) Inter-branch transfers recorded at cost.

**Exclude VAT charged on goods and services provided.**

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**OTHER INCOME**

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- 11 a] Include all claims arising from business insurance. Examples of business insurances are insurance against the risk of buildings, properties and stocks. Exclude life, education or any other personal insurance.
- b] Include all claims arising from casualty insurance. Examples of casualty insurance are insurance against the risk of accidents and illness to employees. Claims for life, education or any other form of personal insurance are to be excluded.

<b>TURNOVER</b>			
<b>9</b>		Report actual selling value net of any discount allowed to the buyer of sales	VALUE (\$)
	a	Water collection, treatment and supply	004
	b	Sewerage	005
	c	Collection of waste	006
	d	Waste treatment and disposal	007
	e	Materials recovery	008
	f	Remediation activities and other waste management services	009
		<b>Total [Code 004 to 009]</b>	<b>010</b>

<b>OTHER INCOME</b>			
			VALUE (\$)
10		Subsidies and grants received	011
11		Insurance claims received: a) Business insurance claims received	012
		b) Casualty insurance claims received	013
13		Profit or loss received from any other business in which you have an interest	014
14		Rent received for the hire of building	015
15		Income from: a) Rent received from land	016
		b) Interest received	017
		c) Dividends received	018
		d) Royalty received	019
16		Bad and doubtful debts recovered	020
17		Exchange gain	021
18		Gain on sale of fixed assets	022
19		Receipts from industrial services rendered to others e.g repairs & maintenance	023
20		Others (specify).	024
		<b>Total other income [Code 011 to 024]</b>	<b>025</b>

21		VAT charged on goods and services provided	026
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<b>22</b>		<b>[GRAND TOTAL OF ALL INCOME RECEIVED (Codes 010+025+026)]</b>	<b>027</b>
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**PURCHASES OF MATERIALS DURING THE YEAR**

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- 23 State in detail the total value of all purchases of materials and supplies for use in the operation of the business

**Exclude VAT paid on supplies of goods and services.**

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**FUEL, ELECTRICITY AND WATER**

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- 28-31 Fuel purchased, other than fuel purchased for resale, including gasoline and other fuel for vehicle etc should be included.
- 32 This should include the cost of electricity purchased for lighting, air conditioning, refrigeration etc.

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**OTHER EXPENDITURE**

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- 34 Repairs and maintenance costs paid to other firms covers the total costs of current repair and maintenance service provided by such firms on repairs done on vehicles, building etc of the establishment. Current repair and maintenance carried out by an ancillary repair and maintenance unit which has been treated as an independent establishment should be included.
- 35 Cartage and haulage expense includes payment for the transportation of goods and materials within the country. It excludes cost of transport carried out by your own equipment and employees.
- 37 Contract and commission work done by other establishments on your materials covers payments made by the establishment for contract and commission work done on materials controlled by your establishment.
- 46 a] Include payment in respect of leased\rented land. If it is not possible to separate payments made for land from building, please include expenditure in Question 44.

<b>PURCHASES OF MATERIAL AND SUPPLIES</b>		
	Please state supplies purchased in connection with the operation of your business.	VALUE (\$)
23		028
24		029
25		030
26		031
27		032
	<b>Total [Code 028 to 032]</b>	<b>033</b>

<b>FUEL, ELECTRICITY AND WATER</b>		
		VALUE (\$)
28	Petrol/Automotive diesel fuel	034
29	Industrial diesel fuel/Heavy fuel oil	035
30	Kerosene	036
31	Liquid petroleum gas	037
32	Electricity	038
33	Water	039
	<b>Total [Code 34 to 039]</b>	<b>040</b>

<b>OTHER EXPENDITURE</b>		
		VALUE (\$)
34	Repairs and maintenance paid for on vehicles, buildings etc to outside firms	041
35	Cartage and haulage expenses paid to other firms	042
36	Travel expenses (eg management, personal etc)	043
37	Value of contract and commission work done	044
38	Audit, accounting and legal fee	045
39	Advertising and promotion etc	046
40	Bank charges	047
41	Postage, telephone and telecommunication etc	048
42	Office stationery and supplies	049
43	Management and consultation fee	050
44	Rent paid for furniture, building, plant and machinery etc	051
45	Insurance paid: a) Business insurance	052
	b) Casualty insurance	053
46	Expenditure on: a) Rent paid for land	054
	b) Interest paid	055
	c) Dividends paid	056
	d) Royalty paid	057
47	Bad and doubtful debts written off	058
48	Business licenses, rates on property paid to central or local government etc	059
49	Fiji National University [FNU] Levy	060
50	Exchange losses	061
51	Fixed asset expenses: a) Loss on sale of fixed assets	062
	b) Depreciation claimed (to agree with question 62 (7))	063
52	All other costs and expenses	064
	<b>Total other expenditure [Code 041 to 064 excluding 056]</b>	<b>065</b>

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## EMPLOYMENT AND COMPENSATION OF EMPLOYEES

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- 53 Please note that the information in respect of employment is for the last payweek in June 2014 but the rest of the question requires data for the appropriate accounting year.

Gross wages and salaries includes overtime, sick and holiday pay, bonuses, payments under piece rate schemes, all allowances, severance and redundancy pay, sales commissions paid to own employees and directors fee etc.

Payment in kind is the cost to the employer for providing employees with housing, transport, clothing, food, drinks, fuels, etc free of charge or at a reduced rate.

Operatives includes all employees directly engaged in the activity of the establishment, eg those in fabrication, processing, assembling, shop messengers, warehouse men, packers and repair men etc. Casual workers should also be included here.

Others includes administrators, technical\clerical personnel, e.g managers, clerks etc.

Expatriates are non-Fiji citizens who stayed in Fiji.

Working proprietors include all individual proprietors and partners who are actively engaged in the work of the establishment. Silent or inactive partners should be excluded unless they participate actively in the work of the establishment.

Unpaid family workers include persons living in the household of any of the proprietors of the owning establishment and working in the establishment without regular pay for at least a third of the normal working hours of the establishment.

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## STOCKS

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- 56 a) All trading stocks (stocks intended for resale) should be included. Stocks of capital goods intended for resale should also be included.
- b) This should include stocks of materials used by the business in its operations.

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## LOANS AND ADVANCES

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- 57 Please provide information relating to any loan or advances taken during the period.

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## NET EARNINGS AND TAXES PAID

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- 58 This is the net profit of your establishment\enterprise from the profit and loss account. The following method would enable you to check if all the information from the trading, profit and loss account has been entered onto the questionnaire:

Income [ Code 027 + 093 ]	\$
less Expenditure [ Code 084 ]	\$
equals Profit (+)\Loss (-) [Code 112]	\$



<b>EMPLOYMENT AND COMPENSATION OF EMPLOYEES</b>						
53			NUMBER EMPLOYED (1)	GROSS WAGES AND SALARIES PAID (2)	EMPLOYER'S CONTRIBU. TO FNNP (3)	PAYMENT IN KIND (4)
a]	Fiji citizens	066				
b]	Expatriates	070				
	<b>Total</b>	<b>074</b>				
c]	Working without pay					
	i] Working proprietors	078				
	ii] Unpaid family workers	079				
	<b>Total [074 + 078 + 079]</b>	<b>080</b>				
d]	From the total number in employment given in code 080, please state:					
	Total Males	081		Total Females	082	

54	VAT paid on supplies of goods and services	083	
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55	<b>GRAND TOTAL OF ALL EXPENDITURE INCURRED [Codes 033 +040 +065 + 075 + 076+ 077 + 083]</b>	084	\$
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<b>STOCKS</b>			VALUE OF STOCKS (\$)		
56	Please give the value of stocks held by your establishment		OPENING (1)	CLOSING (2)	CHANGE (2)-(1)=(3)
a]	Stock of finished goods bought for sale	085			
b]	Materials, fuel, supplies and components	088			
	<b>Total</b>	<b>091</b>			

<b>LOANS AND ADVANCES</b>							
57		Opening Balance 01/01/14	Additions during the year	Principle Repayment during the year	Other Changes	Closing Balance 31/12/14	Total Interest Payable for the Year
		\$ [1]	\$ [2]	\$ [3]	\$ [4]	\$ [5=1+2-3+4]	\$ [6]
Locally	094						
Abroad	100						
<b>Total</b>	<b>106</b>						

<b>NET EARNINGS AND TAXES PAID</b>			Amount (\$)
58	Net profit\loss of your establishment\enterprise. If this does not agree with question 59, please give reasons	112	
59	Taxable income of your establishment\enterprise	113	
60	Amount, if any, of previous year losses that was deducted before arriving at the taxable income	114	
61	Amount of Fiji Income Tax paid\payable by your establishment\enterprise.	115	

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**FIXED CAPITAL ASSETS**

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- 62 (7) Please ensure that: The value given for depreciation should agree with the value given in question 55 b].
- 62 (5) Own Account Construction: This is the cost of new fixed assets and additions to the existing fixed assets made by establishments own labour for its own use Cost should be equivalent to labour costs plus value of materials at cost.
- 62 (G) Valuables include:
- (a) Precious stones and metals (e.g. diamonds, non-monetary gold, Platinum and silver);
  - (b) Antiques and other art objects (e.g. painting and sculptures); and
  - (c) Other valuables (e.g. jewellery and collector items)

<b>FIXED CAPITAL ASSETS</b>										
<b>62</b>			VALUE (\$)							
			Opening book value  (1)	Purchase of new and second hand assets at cost		Land Development & Improvement  (4)	Own Account Capital cost  (5)	Sales of Capital assets  (6)	Depreciation  (7)	Closing Book value  (8)
				locally  (2)	from abroad  (3)					
A]	Land	116								
B]	Non- residential Buildings	132								
	Residential Buildings	140								
C]	Plant and machinery	148								
D]	Furniture, fixtures and office equipment	156								
	ICT equipment	164								
	Other office equipment	172								
E]	Transport Vehicles and related equipment	180								
F]	Research & Development	188								
G]	Valuables (Antiques, Artistic Originals Precious Metals, etc)	196								
H]	Others (specify)	204								
	<b>Total</b>	<b>212</b>								

**Person we should contact if any queries arise regarding this form:**

Name: \_\_\_\_\_

Telephone: \_\_\_\_\_

Facsimile: \_\_\_\_\_

Email: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

If Chartered Accountant in private practice, please place a tick in the box

**THANK YOU FOR COMPLETING THE QUESTIONNAIRE**